

Acknowledgement Number:914041940240724

Date of filing : 24-Jul-2024

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7  
filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment  
Year  
2024-25

PAN	AANFT8504B		
Name	TRANSFIGURE MANAGEMENT CONSULTING LLP		
Address	127/7 , Vinayaga Flat, 2Nd Floor, Kamaraj Nagar, Nungambakkam, Chennai , CHENNAI , 29-Tamil Nadu, 91-INDIA, 600094		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	914041940240724

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	1,07,280
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	1,07,280
	Net tax payable	5	33,471
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	33,471
	Taxes Paid	8	44,337
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 10,870
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by WILFRED PADMA in the capacity of  
Partner having PAN ASWPP6393H from IP address 49.37.219.85 on 24-Jul-  
2024 16:19:47 DSC SI.No & Issuer 3053315 & 25085136CN=e-Mudhra Sub CA for Class 3 Individual  
2022,OU=Certifying Authority,O=eMudhra Limited,C=IN

System Generated

Barcode/QR Code



AANFT8504B059140419402407243634a114eb47a6abbef2c9bf5cd5419a5ee09137

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**



A.Y. 2024-2025

Name : Transfigure Management Consulting LLP

Previous Year : 2023-2024

PAN : AANFT 8504

Address : 127/7  
Vinayaga Flat, 2Nd Floor, Kamaraj Nagar  
Nungambakkam  
Nungambakkam, Chennai - 600 094

Date of Formation : 01-Jun-2018

Status : LLP

**TRANSFIGURE**  
Management Consulting LLP

**Statement of Income**

■ **Profits and gains of Business or Profession**

Business-1

Net Profit Before Tax as per P & L a/c			1,06,693
Add: Inadmissible expenses & Income not included			
Depreciation debited to P & L a/c		1,01,728	
37 disallowance	1	591	1,02,319
Adjusted Profit of Business-1			2,09,012
Total income of Business and Profession			2,09,012
Less: Depreciation as per IT Act	3		1,01,728
Income chargeable under the head "Business and Profession"			1,07,284
■ <b>Total Income</b>			1,07,284
Total income rounded off u/s 288A			1,07,280
Tax on total income			32,184
Add: Cess			1,287
Tax with cess			33,471
TDS / TCS	2		44,337
■ <b>Refund Due</b>			10,870

**Schedule 1**

**Disallowances of expenditure u/s 37**

<u>Other expenditure</u>	Disallowance
<u>Penalty or fine for violation of law</u>	
GST penalty	591
Total Disallowance	591

**Schedule 2**

**TDS as per Form 16A**

Deductor, TAN	TDS deducted	TDS claimed in current year	Gross receipt offered
Bajaj Allianz General Insurance Company Limited, TAN-PNEB02239G	29,240	29,240	14,62,000
Linux Laboratories Private Limited, TAN- CHEL04976G	15,097	15,097	7,54,590

**TRANSFIGURE MANAGEMENT CONSULTING LLP**

Regd. Off. : # 7 | Vinayaga Flats | 2nd Floor | Kamaraj Nagar | 3rd St. Extn. | Choolaimedu | Chennai - 600 094 | India.  
f. : New No. 38 | Old No. 44 | First Floor | Brindavan Street Extn. | West Mambalam | Chennai - 600 033 | India | ☎ 044 4958 5855 | 🌐 www.transfigure.in  
GST No. 33AANFT8504B1ZC | PAN No. AANFT8504B | LLP IN : AAM-7625 | E-mail : martin@transfigure.in | td@transfigure.in

Transfigure Management Consulting Llp

2

2

Asst year: 2024-2025

Total

44,337

44,337

22,16,590

**Bank A/cs**

Bank Accounts in India

Bank Name

Karur vysya bank

Account No.

1278135000010  
331

IFS Code

KVBL0001278

Type of Account

Current


**TRANSFIGURE**  
Management Consulting LLP

Date : 20-Jul-2024

Place : Chennai

For Transfigure Management Consulting Llp

Authorised Signatory



**TRANSFIGURE MANAGEMENT CONSULTING LLP**

Regd. Off. : # 7 | Vinayaga Flats | 2nd Floor | Kamaraj Nagar | 3rd St. Extn. | Choolaimedu | Chennai - 600 094 | India.

f. : New No. 38 | Old No. 44 | First Floor | Brindavan Street Extn. | West Mambalam | Chennai - 600 033 | India | ☎ 044 4958 5855 | 🌐 www.transfigure.in

GST No. 33AANFT8504B1ZC | PAN No. AANFT8504B | LLP IN : AAM-7625 | E-mail : martin@transfigure.in | td@transfigure.in



## **INDEPENDENT AUDITOR'S REPORT**

To the Partners of Transfigure Management Consulting LLP for the year ended March 31, 2024.

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Transfigure Management Consulting LLP ("the LLP"), which comprise the Balance sheet as at 31st March 2024, the Statement of Profit and Loss and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial statements**

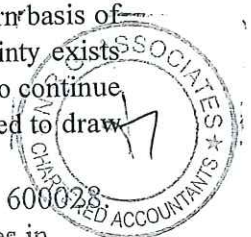
The Management is responsible for the preparation of these Financial statements that give a true and fair view of the financial position, financial performance of the LLP in accordance with the accounting principles generally accepted in India, including the Accounting Standards. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the LLP and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our objectives are to obtain reasonable assurance about whether the statement of accounts as a whole are free from material misstatement, whether due to fraud and error and issue the auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that the audit conducted in accordance with SAs will always detect a material misstatements that can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of the users taken on the basis of these statements of accounts.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the Statement of Accounts, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the LLP's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the LLP's Management.
- Conclude on the appropriateness of the LLP's Management use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the LLP's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw



attention in our auditor's report to the related disclosures in the Statement of Accounts or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, further events or conditions may cause the LLP to cease to continue as a going concern.

We communicate with the LLP's Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- a) In the case of the Balance Sheet, of the State of Affairs of the LLP as at March 31, 2024;
- b) In the case of the Profit and Loss Account, of the profit for the year ended on that date;
- and

### **Report on Other Legal and Regulatory Requirements**

We report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion proper books of account as required by law have been kept by the LLP so far as appears from our examination of those books.
- c) The Balance Sheet and the statement of profit & loss dealt with by this Report is in agreement with the books of account.
- d) In our opinion the balance sheet and the statement of profit & loss comply with the Accounting Standards to the extent applicable.

**For N.R.G. Associates**

FRN: 007973S

Chartered Accountants

*R Dhillip Kumar*

**R Dhillip Kumar**

**MN: 207856**

Place: Chennai

Date: 2<sup>nd</sup> September 2024

UDIN: 24207856BKANBN1568







**Transfigure Management Consulting LLP**  
**Balance Sheet as at 31 March 2024**

**TRANSFIGURE**  
Management Consulting LLP

Particulars	Note	31 March 2024	31 March 2023
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Partners' Funds</b>			
(a) Partners' Capital Account			
(i) Partners' Contribution	3a	113.09	113.09
(ii) Partners' Current Account	3b	106.69	750.72
(b) Reserves and Surplus	4	129.86	-343.94
<b>Total</b>		<b>349.64</b>	<b>519.87</b>
<b>(2) Non-current liabilities</b>			
(a) Long-term Borrowings	5	-	100.00
<b>Total</b>		<b>-</b>	<b>100.00</b>
<b>(3) Current liabilities</b>			
(a) Trade Payables	6	-	-
- Due to Micro, Small and Medium Enterprises		-	-
- Due to Others		386.38	620.62
(b) Other Current Liabilities	7	19.10	885.31
<b>Total</b>		<b>405.48</b>	<b>1,505.93</b>
<b>Total Equity and Liabilities</b>		<b>755.12</b>	<b>2,125.80</b>
<b>II. ASSETS</b>			
<b>(1) Non-current assets</b>			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	8	576.46	678.19
<b>Total</b>		<b>576.46</b>	<b>678.19</b>
<b>(2) Current assets</b>			
(a) Trade Receivables	9	-11.60	845.31
(b) Cash and cash equivalents	10	145.92	474.94
(c) Short-term Loans and Advances	11	44.34	127.36
<b>Total</b>		<b>178.66</b>	<b>1,447.61</b>
<b>Total Assets</b>		<b>755.12</b>	<b>2,125.80</b>

See accompanying notes which form part of the financial statements

As per our report of even date  
For NRG Associates  
Chartered Accountants  
Firm's Registration No. 007973S

R Dhillip Kumar  
Partner  
Membership No. 207856  
UDIN: 24207856BKANBN1568  
Place: Chennai  
Date: 2 September 2024



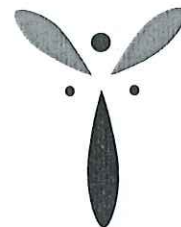
For Transfigure Management Consulting LLP

WILFRED SELVARAJ  
Partner  
07562331

Padma  
WILFRED PADMA  
Partner  
07562343

**TRANSFIGURE MANAGEMENT CONSULTING LLP**

Regd. Off. : # 7 | Vinayaga Flats | 2nd Floor | Kamaraj Nagar | 3rd St. Extn. | Choolaimedu | Chennai - 600 094 | India.  
New No. 38 | Old No. 44 | First Floor | Brindavan Street Extn. | West Mambalam | Chennai - 600 033 | India | ☎ 044 4958 5855 | 🌐 www.transfigure.in  
GST No. 33AANFT8504B1ZC | PAN No. AANFT8504B | LLP IN : AAM-7625 | E-mail : martin@transfigure.in | td@transfigure.in



**Transfigure Management Consulting LLP**  
**Statement of Profit and loss for the year ended 31 March 2024**

(Rs in '000)

**TRANSFIGURE**  
Management Consulting LLP

Particulars	Note	31 March 2024	31 March 2023
Revenue from Operations	12	2,151.59	6,049.29
Other Income	13	-	10.69
Total Income		2,151.59	6,059.98
Expenses			
Employee Benefit Expenses	14	-	1,941.65
Finance Costs	15	40.69	45.79
Depreciation and Amortization Expenses	8	101.73	119.68
Other Expenses	16	1,902.48	3,202.15
Total expenses		2,044.90	5,309.27
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		106.69	750.71
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		106.69	750.71
Extraordinary Item		-	-
Profit/(Loss) before Tax		106.69	750.71
Tax Expenses		-	-
Profit/(Loss) for the period		106.69	750.71

See accompanying notes which form part of the financial statements

As per our report of even date  
For NRG Associates  
Chartered Accountants  
Firm's Registration No. 007073S

R Dhillip Kumar  
Partner

Membership No. 207856  
UDIN: 24207856BKANBN1568  
Place: Chennai  
Date: 2 September 2024



For Transfigure Management Consulting LLP

WILFRED SELVARAJ  
Partner  
07562331

WILFRED PADMA  
Partner  
07562343

**TRANSFIGURE MANAGEMENT CONSULTING LLP**

Regd. Off. : # 7 | Vinayaga Flats | 2nd Floor | Kamaraj Nagar | 3rd St. Extn. | Choolaimedu | Chennai - 600 094 | India.  
New No. 38 | Old No. 44 | First Floor | Brindavan Street Extn. | West Mambalam | Chennai - 600 033 | India | ☎ 044 4958 5855 | 🌐 www.transfigure.in  
T No. 33AANFT8504B1ZC | PAN No. AANFT8504B | LLP IN : AAM-7625 | E-mail : martin@transfigure.in | td@transfigure.in





## TRANSFIGURE Management Consulting LLP

### 1 ENTITY INFORMATION

TRANSFIGURE MANAGEMENT CONSULTING LLP("the LLP") was registered under the Limited Liability Partnership Act, 2008 with LLPIN: AAM-7625 dated 1st June 2018 it Registered office at 127/7,Vinayaga Flat,2nd Floor,Kamaraj Nagar,3rd Street Extension,Choolaimedu,Chennai 600094.The LLP is engaged into the business of upskilling working Knowledge to their customer.

### 2 SIGNIFICANT ACCOUNTING POLICIES

#### a Basis of Preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ("Indian GAAP").

#### b Use of estimates

The preparation of financial statements requires the management of the entity to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Examples of such estimates include provisions for doubtful receivables, provision for income taxes, the useful lives of depreciable fixed assets and provision for impairment. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialise.

#### c Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition. Property, Plant and Equipment exclude computers and other assets individually costing Rs. 5000 or less which are not capitalised except when they are part of a larger capital investment programme.

#### d Depreciation / amortisation

In respect of Property, Plant and Equipment (other than freehold land and capital work-in-progress) acquired during the year, depreciation/amortisation is charged on a straight line basis so as to write-off the cost of the assets over the useful lives.

Type of	Useful Life
Buildings	30 Years
Plant and Equipment	15 Years
Furniture and Fixtures	10 Years
Vehicles	8 Years
Office equipment	5 Years
Computers	4 Years

#### e Leases

Assets taken on lease by the Entity in its capacity as lessee, where the Entity has substantially all the risks and rewards of ownership are classified as finance lease. Such a lease is capitalised at the inception of the lease at lower of the fair value or the present value of the minimum lease payments and a liability is recognised for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor, are recognised as operating leases. Lease rentals under operating leases are recognised in the statement of profit and loss on a straight-line basis.



## TRANSFIGURE MANAGEMENT CONSULTING LLP

Regd. Off. : # 7 | Vinayaga Flats | 2nd Floor | Kamaraj Nagar | 3rd St. Extn. | Choolaimedu | Chennai - 600 094 | India.  
ew No. 38 | Old No. 44 | First Floor | Brindavan Street Extn. | West Mambalam | Chennai - 600 033 | India | ☎ 044 4958 5855 | 🌐 www.transfigure.in  
T No. 33AANFT8504B1ZC | PAN No. AANFT8504B | LLP IN : AAM-7625 | E-mail : martin@transfigure.in | td@transfigure.in





**f Impairment**

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss is recognised as income in the statement of profit and loss.

**g Investments**

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value. Current investments, except for current maturities of long-term investments, comprising investments in mutual funds, government securities and bonds are stated at the lower of cost and fair value.

**h Revenue recognition**

Revenue from the sale of equipment are recognised upon delivery, which is when title passes to the customer. Revenue is reported net of discounts.

Dividend is recorded when the right to receive payment is established. Interest income is recognised on time proportion basis taking into account the amount outstanding and the rate applicable.

**i Taxation**

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Entity will pay normal income tax after the tax holiday period. Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Entity is able to and intends to settle the asset and liability on a net basis.

The Entity offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

**j Foreign currency transactions**

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Foreign currency monetary assets and liabilities other than net investments in non-integral foreign operations are translated at the exchange rate prevailing on the balance sheet date and exchange gains and losses are recognised in the statement of profit and loss. Exchange difference arising on a monetary item that, in substance, forms part of an enterprise's net investments in a non-integral foreign operation are accumulated in a foreign currency translation reserve.

**k Inventories**

Raw materials are carried at the lower of cost and net realisable value. Cost is determined on a weighted average basis. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realisable value. Stores and spare parts are carried at lower of cost and net realisable value. Finished goods produced or purchased by the Entity are carried at lower of cost and net realisable value. Cost includes direct material and labour cost and a proportion of manufacturing overheads.



## TRANSFIGURE MANAGEMENT CONSULTING LLP

Regd. Off. : # 7 | Vinayaga Flats | 2nd Floor | Kamaraj Nagar | 3rd St. Extn. | Choolaimedu | Chennai - 600 094 | India.  
ew No. 38 | Old No. 44 | First Floor | Brindavan Street Extn. | West Mambalam | Chennai - 600 033 | India | ☎ 044 4958 5855 | 🌐 www.transfigure.in  
T No. 33AANFT8504B1ZC | PAN No. AANFT8504B | LLP IN : AAM-7625 | E-mail : martin@transfigure.in | td@transfigure.in



**l Provisions, Contingent liabilities and Contingent assets**

A provision is recognised when the Entity has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

**m Cash and cash equivalents**

The Entity considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

As per our report of even date

For NRG Associates

Chartered Accountants

Firm's Registration No. C079735

*R Dhillip Kumar*  
R Dhillip Kumar  
Partner  
Membership No. 207856  
UDIN: 24207856BKANBN1SCC  
Place: Chennai  
Date: 2 September 2024



WILFRED SELVARAJ  
Partner  
07562331

For Transfigure Management Consulting LLP

*Padma*  
WILFRED PADMA  
Partner  
07562343

**TRANSFIGURE MANAGEMENT CONSULTING LLP**

Regd. Off. : # 7 | Vinayaga Flats | 2nd Floor | Kamaraj Nagar | 3rd St. Extn. | Choolaimedu | Chennai - 600 094 | India.  
w No. 38 | Old No. 44 | First Floor | Brindavan Street Extn. | West Mambalam | Chennai - 600 033 | India | ☎ 044 4958 5855 | 🌐 www.transfigure.in  
No. 33AANFT8504B1ZC | PAN No. AANFT8504B | LLP IN : AAM-7625 | E-mail : martin@transfigure.in | td@transfigure.in





**TRANSFIGURE**  
Management Consulting LLP

### 3 Partners Capital Account

(Rs in '000)

Sr No	Name of Partner	Partners' Share	Opening Capital	Addition	Withdrawal	Closing Capital
1	Wilfred Padma	50.00%	64	-	-	64
2	Wilfred Selvaraj	50.00%	49	-	-	49
	<b>Total</b>	<b>100.00%</b>	<b>113</b>	<b>-</b>	<b>-</b>	<b>113</b>
	<b>Previous Year Total</b>		<b>113</b>	<b>-</b>	<b>-</b>	<b>113</b>

(Rs in '000)

Sr No	Name of Partner	Partners' Share	Opening Capital	Addition	Withdrawal	Interest on Partners' Capital	Partners' Remuneration	Profit/(loss) during the year	Closing Capital
1	Wilfred Padma	50.00%	-	-	-	-	-	53	53.35
2	Wilfred Selvaraj	50.00%	-	-	-	-	-	53	53.35
	<b>Total</b>	<b>100.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>107</b>	<b>107</b>
	<b>Previous Year Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>751</b>	<b>751</b>



## TRANSFIGURE MANAGEMENT CONSULTING LLP

gd. Off. : # 7 | Vinayaga Flats | 2nd Floor | Kamaraj Nagar | 3rd St. Extn. | Choolaimedu | Chennai - 600 094 | India.  
No. 38 | Old No. 44 | First Floor | Brindavan Street Extn. | West Mambalam | Chennai - 600 033 | India | ☎ 044 4958 5855 | 🌐 www.transfigure.in  
No. 33AANFT8504B1ZC | PAN No. AANFT8504B | LLP IN : AAM-7625 | E-mail : martin@transfigure.in | td@transfigure.in



**TRANSFIGURE**  
Management Consulting LLP

4 Reserves and Surplus

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Capital Reserves	236.55	-343.94
Profit & Loss Account	-106.69	-
<b>Total</b>	<b>129.86</b>	<b>-343.94</b>

5 Long term borrowings

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Unsecured Loans and advances from related parties	-	100.00
<b>Total</b>	<b>-</b>	<b>100.00</b>

6 Trade payables

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Due to others	386.38	620.62
<b>Total</b>	<b>386.38</b>	<b>620.62</b>

7 Other current liabilities

(Rs in '000)

Particulars	31 March 2024	31 March 2023
GST Payable	4.10	167.45
Audit Fees Payable	-	15.00
Provision on Expenses	15.00	702.86
<b>Total</b>	<b>19.10</b>	<b>885.31</b>



**TRANSFIGURE MANAGEMENT CONSULTING LLP**

gd. Off. : # 7 | Vinayaga Flats | 2nd Floor | Kamaraj Nagar | 3rd St. Extn. | Choolaimedu | Chennai - 600 094 | India.  
No. 38 | Old No. 44 | First Floor | Brindavan Street Extn. | West Mambalam | Chennai - 600 033 | India | ☎ 044 4958 5855 | 🌐 www.transfigure.in  
No. 33AANFT8504B1ZC | PAN No. AANFT8504B | LLP IN : AAM-7625 | E-mail : martin@transfigure.in | td@transfigure.in

Skills Training

OD Interventions

Personality Profiling

HR Consulting





(Rs in '000)

D Property, Plant and Equipment	Gross Block			Depreciation and Amortization				Net Block	
	As on 1-Apr-23	Addition	Deduction	As on 31-Mar-24	As on 1-Apr-23	for the year	Deduction	As on 31-Mar-24	As on 31-Mar-24
(I) Property, Plant and Equipment	678.19			678.19		101.73		101.73	576.46
Vehicle	678.19	-	-	678.19	-	101.73	-	101.73	576.46
Total	678.19			678.19		101.73		101.73	576.46
Previous Year	797.86			797.86		119.68		119.68	678.18

**TRANSFIGURE**  
Management Consulting LLP



## TRANSFIGURE MANAGEMENT CONSULTING LLP

Id. Off. : # 7 | Vinayaga Flats | 2nd Floor | Kamaraj Nagar | 3rd St. Extn. | Choolaimedu | Chennai - 600 094 | India.  
 No. 38 | Old No. 44 | First Floor | Brindavan Street Extn. | West Mambalam | Chennai - 600 033 | India | ☎ 044 4958 5855 | 🌐 www.transfigure.in  
 O. 33AANFT8504B1ZC | PAN No. AANFT8504B | LLP IN : AAM-7625 | E-mail : martin@transfigure.in | td@transfigure.in

**Skills Training**

**OD Interventions**

**Personality Profiling**

**HR Consulting**



**TRANSFIGURE**  
Management Consulting LLP

(Rs in '000)		
9 Trade receivables	31 March 2024	31 March 2023
Particulars		
Unsecured considered good	-11.60	845.31
Total	-11.60	845.31

9.1 Trade Receivables Ageing Schedule		
Particulars	31 March 2024	31 March 2023
Outstanding for a period less than 6 months from the date they are due for receipt	-11.60	845.32
Secured Considered good	-11.60	845.32
Outstanding for a period exceeding 6 months from the date they are due for receipt		-
Secured Considered good		-
Total	-11.60	845.32

(Rs in '000)		
10 Cash and cash equivalents	31 March 2024	31 March 2023
Particulars		
Balances with banks	145.21	474.23
Cash on hand	0.71	0.71
Total	145.92	474.94

(Rs in '000)		
11 Short term loans and advances	31 March 2024	31 March 2023
Particulars		
Other loans and advances (Secured, considered good)		
-TDS Receivables	44.34	127.36
Total	44.34	127.36

(Rs in '000)		
12 Revenue from operations	31 March 2024	31 March 2023
Particulars		
Sale of services	2,151.59	6,049.29
Total	2,151.59	6,049.29

(Rs in '000)		
13 Other Income	31 March 2024	31 March 2023
Particulars		
Others		
-Other Income - GST Input 3B		10.69
Total	-	10.69



## TRANSFIGURE MANAGEMENT CONSULTING LLP

Off. : # 7 | Vinayaga Flats | 2nd Floor | Kamaraj Nagar | 3rd St. Extn. | Choolaimedu | Chennai - 600 094 | India.  
38 | Old No. 44 | First Floor | Brindavan Street Extn. | West Mambalam | Chennai - 600 033 | India | ☎ 044 4958 5855 | 🌐 www.transfigure.in  
33AANFT8504B1ZC | PAN No. AANFT8504B | LLP IN : AAM-7625 | E-mail : martin@transfigure.in | td@transfigure.in

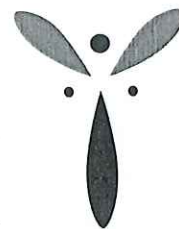
Skills Training

OD Interventions

Personality Profiling

HR Consulting





**TRANSFIGURE**  
Management Consulting LLP

(Rs in '000)		
14 Employee benefit expenses	31 March 2024	31 March 2023
Particulars		
Salaries and wages	-	1,300.00
Staff welfare expenses	-	641.65
<b>Total</b>		<b>1,941.65</b>

(Rs in '000)		
15 Finance costs	31 March 2024	31 March 2023
Particulars		
Interest expense	39.12	40.62
Other borrowing costs	1.57	5.17
<b>Total</b>	<b>40.69</b>	<b>45.79</b>

(Rs in '000)		
16 Other expenses	31 March 2024	31 March 2023
Particulars		
Auditors' Remuneration	-	15.00
Commission	-	70.00
Consultancy fees	15.00	121.00
Conveyance expenses	-	288.50
Power and fuel	-	12.00
Rent	-	60.00
Repairs others	-	69.00
Rates and taxes	-	1.30
Telephone expenses	2.34	2.92
Travelling Expenses	-	240.00
Business Promotion	-	200.00
Office Maintenances	-	95.00
Penalties / Fines / Interest	0.59	6.05
Printing & Stationery	-	26.70
Service Charges Payable - Campaign Expenses	450.92	247.43
Service Charges Payable - Event Management	-	314.61
Service Charges Payable - Market Survey	-	314.77
Training Programm - Accommodation	1,433.63	817.87
Training Programs Exp A/c	-	300.00
<b>Total</b>	<b>1,902.48</b>	<b>3,202.15</b>

**17 Regrouping**

Previous years figures has been reclassified in conformity with Current Year's Classification.

For NRG Associates  
Chartered Accountants  
Firm's Registration No. 0079735

*Replis*  
R Dhillip Kumar  
Partner  
Membership No. 207856  
UDIN: 24207856BKANBN1568  
Place: Chennai  
Date: 2 September 2024



*WILFRED SELVARAJ*  
WILFRED SELVARAJ  
Partner  
07562331

For Transfigure Management Consulting LLP

*Padmela*  
WILFRED PADMA  
Partner  
07562343

**TRANSFIGURE MANAGEMENT CONSULTING LLP**

Off. : # 7 | Vinayaga Flats | 2nd Floor | Kamaraj Nagar | 3rd St. Extn. | Choolaimedu | Chennai - 600 094 | India.  
38 | Old No. 44 | First Floor | Brindavan Street Extn. | West Mambalam | Chennai - 600 033 | India | ☎ 044 4958 5855 | 🌐 www.transfigure.in  
33AANFT8504B1ZC | PAN No. AANFT8504B | LLP IN : AAM-7625 | E-mail : martin@transfigure.in | td@transfigure.in

Skills Training

OD Interventions

Personality Profiling

HR Consulting